

UNITED STATES OF DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

FRED T. VAN DAM )  
Plaintiff, )  
v. ) Case No. 04-12654-RGS  
DAVID M. MCSWEENEY, )  
Trustee of MC Realty Trust; )  
ROCKLAND LEASE FUNDING CORP.; )  
UNITED STATES OF AMERICA; and )  
GENERAL ELECTRIC COMMERCIAL )  
EQUIPMENT FINANCING, )  
Defendants. )

UNITED STATES' NOTICE OF SUBSTITUTION OF APPEARANCE

Please substitute the appearance of Barry E. Reiferson, Trial Attorney, Tax Division, U.S. Department of Justice, Post Office Box 55, Ben Franklin Station, Washington, DC 20044, for that of Stephen J. Turanchik as the attorney for the United States of America in the above-captioned proceeding.

MICHAEL J. SULLIVAN  
United States Attorney

/s/ Barry E. Reiferson  
BARRY E. REIFERSON  
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Certificate of Service

I hereby certify that this document filed through the ECF system will be sent electronically to the registered participants identified on the Notice of Electronic Filing and paper copies will be sent to those indicated as non registered participants on September 27, 2006.

/s/ Barry E. Reiferson